

**Table 2. Individual Income and Tax Data, by State
And Size of Adjusted Gross Income, Tax Year 2009**
(Money amounts are in thousands of dollars)

Item	All returns	Size of adjusted gross income				
		Under \$50,000 [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
MONTANA						
Number of returns	472,039	334,847	63,447	35,667	30,494	7,584
Number of joint returns	197,906	88,853	44,556	30,526	27,352	6,619
Number with paid preparer's signature	278,704	185,215	41,530	23,750	21,489	6,720
Number of exemptions	893,646	533,836	155,583	96,792	86,054	21,381
Number of dependent exemptions	254,064	140,463	47,603	30,607	28,210	7,181
Adjusted gross income (AGI) [2]	21,250,414	6,347,063	3,898,993	3,068,664	3,953,628	3,982,065
Total income: [3] Number	470,590	333,398	63,447	35,667	30,494	7,584
Amount	21,083,706	5,920,170	3,962,570	3,115,948	4,028,095	4,056,924
Salaries and wages in AGI: [4] Number	381,281	261,242	55,154	31,498	27,037	6,350
Amount	14,163,264	5,014,376	2,890,681	2,255,090	2,689,604	1,313,513
Taxable interest: Number	216,918	122,077	38,373	24,956	24,413	7,099
Amount	543,664	196,333	78,365	60,560	89,376	119,030
Ordinary dividends: Number	110,657	58,564	18,426	13,240	14,951	5,456
Amount	490,864	132,995	50,822	44,909	77,017	185,122
Qualified dividends: [5] Number	92,587	47,053	15,737	11,481	13,293	5,023
Amount	356,155	72,447	34,749	33,008	60,088	155,863
State and local refunds: Number	95,073	31,649	23,968	18,132	18,304	3,020
Amount	122,096	26,415	22,988	20,144	26,035	26,514
Business or profession net income (less loss): Number	81,608	51,122	13,172	7,748	7,173	2,393
Amount	707,205	223,043	104,691	83,145	134,165	162,161
Net capital gain (less loss) in AGI: Number	82,925	43,402	13,350	9,380	11,655	5,138
Amount	972,049	88,852	41,905	49,228	139,136	652,928
Taxable individual retirement arrangements distributions: Number	34,367	20,072	6,302	3,934	3,380	679
Amount	423,560	140,814	74,571	64,377	99,305	44,493
Taxable pensions and annuities in AGI: Number	90,883	54,252	16,635	10,063	8,387	1,546
Amount	1,655,346	652,702	381,179	277,705	279,302	64,458
Number of farm returns	19,978	12,473	3,164	1,894	1,801	646
Unemployment compensation: [6] Number	36,796	27,746	5,564	2,206	1,174	104
Amount	198,404	146,808	31,136	12,456	7,297	707
Taxable social security benefits in AGI: Number	55,389	28,187	12,934	7,186	5,571	1,511
Amount	558,505	129,929	169,675	122,250	105,760	30,891
Partnership/S-corp net income (less loss): Number	43,232	18,829	6,934	5,157	7,758	4,554
Amount	1,185,843	-232,871	64,768	76,345	261,692	1,015,908
Total adjustments: [7] Number	135,677	78,289	24,330	14,762	14,122	4,174
Amount	407,169	146,984	63,577	47,285	74,466	74,858
Educator expenses: Number	11,165	3,808	2,829	2,301	2,045	182
Amount	2,763	877	695	608	539	43
Self-employed retirement plans: Number	2,798	504	338	381	670	705
Amount	43,756	3,143	2,671	3,871	12,918	21,154
Self-employed health insurance deduction: Number	20,273	10,407	3,140	2,020	2,910	1,796
Amount	104,113	41,908	15,905	11,340	19,725	15,236
Individual retirement arrangement payments: Number	12,879	5,814	3,180	2,051	1,546	288
Amount	53,672	19,457	13,496	9,084	8,883	2,753
Student loan interest deduction: Number	45,654	26,510	9,789	5,601	3,754	0
Amount	35,774	18,998	8,181	5,391	3,204	0
Tuition and fees deduction: Number	7,093	4,548	782	470	1,293	0
Amount	16,278	11,721	1,362	818	2,377	0
Domestic production activities deduction: Number	4,307	1,236	786	589	1,033	663
Amount	23,123	1,174	1,243	1,214	3,554	15,937
Total itemized deductions: [8] Number	142,484	56,020	31,264	22,850	25,116	7,234
Amount	3,169,521	911,677	569,379	478,020	656,431	554,013
State and local income taxes: Number	128,703	44,308	30,299	22,364	24,635	7,097
Amount	622,474	72,775	84,901	92,761	171,538	200,499
State and local general sales tax: Number	1,542	819	256	187	216	64
Amount	1,916	565	335	274	458	285
Real estate taxes: Number	126,817	45,818	28,619	21,569	23,969	6,842
Amount	308,261	91,043	58,795	50,353	70,212	37,858
Total taxes paid: Number	140,204	53,993	31,130	22,802	25,061	7,218
Amount	972,118	174,220	152,233	151,047	252,282	242,335
Mortgage interest paid: Number	108,475	37,179	25,592	19,536	21,023	5,145
Amount	1,058,263	313,466	227,297	191,632	234,176	91,692
Contributions: Number	107,529	35,230	24,027	19,025	22,468	6,779

Amount	456,313	66,805	58,706	53,760	90,850	186,192
Taxable income: Number	338,429	201,791	63,065	35,569	30,439	7,565
Amount	13,399,634	2,609,193	2,413,704	2,089,203	2,924,751	3,362,783
Income tax before credits: Number	334,446	198,474	62,673	35,378	30,357	7,564
Amount	2,315,606	307,138	325,326	283,568	498,798	890,776
Alternative minimum tax: Number	7,027	320	109	186	1,229	5,183
Amount	41,632	232	202	345	3,523	37,330
Total tax credits: [9] Number	144,709	71,510	32,425	20,003	17,127	3,644
Amount	181,302	47,104	47,412	34,027	26,050	26,709
Foreign tax credit: Number	21,806	6,573	4,543	3,482	4,663	2,545
Amount	14,951	380	512	605	1,904	11,550
Child and dependent care credit: Number	16,883	5,858	4,680	3,307	2,648	390
Amount	7,270	2,392	2,052	1,475	1,157	194
Nonrefundable education credits: Number	27,817	14,096	5,829	4,367	3,525	0
Amount	27,089	9,995	6,588	5,425	5,081	0
Retirement savings contributions credit: Number	26,425	22,960	3,435	0	0	0
Amount	4,866	4,254	612	0	0	0
Child tax credit: Number	69,566	30,440	19,585	12,002	**7,539	**
Amount	89,551	25,256	31,658	21,424	**11,213	**
Residential energy tax credit: Number	26,076	8,297	7,209	5,092	4,599	879
Amount	19,815	4,434	5,071	4,025	4,611	1,674
Self-employment tax: Number	63,102	39,438	9,701	5,659	5,788	2,516
Amount	154,898	63,140	24,014	18,105	27,739	21,900
Total tax payments: [10] Number	434,310	298,497	62,852	35,343	30,186	7,432
Amount	3,200,037	843,556	410,074	340,753	539,712	1,065,942
Making work pay and govt retirees credit: Number	340,509	231,475	54,525	30,580	23,897	32
Amount	175,988	103,205	35,025	21,070	16,677	12
Earned income credit: [11] Number	88,062	88,062	0	0	0	0
Amount	170,634	170,634	0	0	0	0
Excess earned income credit (refundable): [12] Number	75,051	75,051	0	0	0	0
Amount	149,310	149,310	0	0	0	0
Additional child credit: Number	56,103	51,965	3,628	432	78	0
Amount	70,601	64,811	4,963	696	130	0
Refundable education credits: [13] Number	23,889	13,789	3,853	2,983	3,264	0
Amount	21,104	11,431	3,508	2,909	3,257	0
First-time homebuyer credit: [14] Number	4,874	2,961	1,068	479	348	18
Amount	33,316	19,629	7,854	3,320	2,415	98
Income tax: [15] Number	297,586	166,078	58,887	34,859	30,206	7,556
Amount	2,134,346	260,034	277,935	259,541	472,768	864,068
Total tax liability: [16] Number	328,705	195,500	60,277	35,071	30,292	7,565
Amount	2,305,902	328,479	304,791	280,170	504,655	887,807
Tax due at time of filing: [17] Number	82,783	42,136	15,735	9,917	11,388	3,607
Amount	284,013	40,245	32,419	28,513	64,334	118,502
Overpayments refunded: [18] Number	345,301	257,428	45,035	23,909	16,622	2,307
Amount	1,055,218	538,253	128,481	81,218	78,822	228,443

** - Not shown to avoid disclosure of information about specific taxpayers. However, the data are combined with data in an adjacent size class, as appropriate, and included in the appropriate totals.

[1] Includes returns with adjusted gross deficit.

[2] Less deficit.

[3] "Total income" represents the summation of taxpayer reported income items made up in the calculation of the total income line of Form 1040 before adjustments.

[4] "Number," here, and elsewhere in Table 2, represents number of returns, unless otherwise specified.

[5] "Qualified dividends" are ordinary dividends received in tax years beginning after 2002 that meet certain conditions and receive preferential tax rates. The maximum qualified dividends tax rate is 15%.

[6] Includes the Alaskan permanent fund, reported by residents of Alaska on Forms 1040A and 1040EZ's. This fund only applies to statistics in the U.S. totals, and the state of Alaska.

[7] "Total adjustments" represents the summation of the individual adjustments to income reported on Form 1040.

[8] "Itemized deductions" include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-income taxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

[9] Unlike Table 1, Table 2's "Total tax credits" excludes the "earned income credit" which is shown separately below in the table.

[10] "Total tax payments" represent the summation of taxpayer reported income items made up in the calculation of the total payments line of Form 1040.

[11] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 12 below for explanation of the refundable portion of the earned income credit.

[12] The refundable portion of the "earned income credit" equals "total income tax" minus the "earned income credit". If the result is negative, this amount is considered the refundable portion.

[13] The "refundable education credit" can partially or totally offset tax liability as well as be totally refundable.

[14] Taxpayers were only allowed to claim the "first-time homebuyer credit" in Tax Year 2009 if their modified AGI was below \$95,000 (\$170,000 if married filing jointly), and they purchased the home before November 7, 2009. If the home was purchased after November 6, 2009, this income limit was increased to \$145,000 (\$245,000 if married filing jointly). Table-2 data does not include any amendments made to returns claiming the credit.

[15] "Income tax" is in general, the same as "income tax after credits" which was redefined in Tax Year 2000 to include the "alternative minimum tax (AMT)". Table 2 "Income tax" differs from "total income tax" (in Tables 1 and 3) in that Table 2 "Income tax" is after the subtraction of all tax credits except the earned income credit. See footnotes 11 and 12 above, for an explanation of the treatment of the earned income credit. "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. Income tax represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury and excludes the effects of the earned income credit and any items in the payments section of form 1040 on final taxes owed.

[16] For Table 2, "Total tax liability" differs from "income tax," in that "Total tax liability" includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRAs), Social Security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain "other taxes" listed in the Form 1040 instructions.